

WASTEWATER UTILITY ANNUAL REPORT

(Class "A" and "B" Companies)

OF

Ocean Lakes Utilities, L.P.

Exact Legal Name of Respondent

PSC/ORS Number (leave blank)

FOR THE YEAR ENDED 2020

☒ Calendar Year Ending December 31, 2020

or

☐ Fiscal Year Ending _____



GENERAL INSTRUCTIONS

1. All water utilities are required by state law to complete and file this annual report. On or before April 1, 2021, one electronic copy of this report should be submitted to the S.C. Public Service Commission email address AnnualReports@psc.sc.gov. In addition, one electronic copy should be retained by the Company. Filing this electronic copy with the S.C. Public Service Commission will satisfy the utility's responsibility for submitting an annual report as required pursuant to Commission regulations.
2. Forms are available in PDF fillable format on the Office of Regulatory Staff website at www.ors.sc.gov.
3. Respond to each item using "0", "none", or "not applicable" as appropriate.
4. Requests for extensions must be in writing to the Office of Regulatory Staff. Extension requests postmarked after April 1, 2021 will be denied.
5. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in S.C. Code Ann. Section 58-5-220 and Commission regulation 103-520.
6. Standard accounting procedures will apply in determining the nature of any entry (e.g. entries of a reverse character will be indicated by a parentheses around the number).
7. The report will be filed consisting of data relative to a calendar year basis or the company's fiscal year, but not both.
8. If this report is made for a period less than the calendar year or fiscal year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where it is necessary to include the period covered. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).
9. All instructions should be followed and each question should be answered fully and accurately. Sufficient answers are those in which no question or schedule has been overlooked. The expression "none" or "not applicable" should be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. In any instance where information called for is not given, the reason for its omission should be stated fully.
10. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.
11. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year; otherwise, an appropriate explanation of why different figures were used should be given.
12. One copy of the respondent's latest corporate annual report, if issued, should be submitted with this report. If the respondent is a member of a group, both the parent and subsidiary's corporate annual report should be submitted.

(Company Name)

Schedule 100. IMPORTANT CHANGES DURING THE YEAR

Provide written responses for each of the items listed below. Make the written statements clear and brief. A response must be given for each item. However, if the word "none" is an accurate response, it may be used as such. Similarly, if information is given elsewhere in the report which would serve as a response to an item, reference that information in the space provided.

1. Have you had changes or additions to franchise rights? If so, describe (a) the actual payment given in exchange for the franchise rights, and (b) from whom acquired. If acquired without payment, state that fact.

No

2. Have any of the following occurred -- acquisition of other companies, or reorganization, merger or consolidation with other companies? If so, give names of companies involved, details concerning the transactions, and reference to Commission authorization, including docket numbers.

No

3. Have any of the following occurred -- purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, or similar occurrences? If so, specify items, parties, effective dates and also reference the Commission authorization, including docket numbers.

No

4. Have any leaseholds been acquired, given, assigned, or surrendered? If so, give the effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

No

5. Have there been any extensions of service territories? If so, include the Commission authorization (docket numbers), that give the location of the new service territory covered by distribution system and the dates of beginning operations. Give the number of customers by class; for each class, give the number of customers estimated with regard to annual revenues for the new territories.

No

6. What is the estimated increase or decrease in annual revenues due to rate changes, (cite docket numbers), and the approximate extent to which the increase or decrease is reflected in revenues for the reporting year?

No rate changes

7. Have there been any wage scale changes? If so, show the dates of changes, the effect on operating expenses for the year, and estimated annual effect of the wage scale changes on operating expenses.

Ave increase for 2020 was 3%

8. Have there been any obligations incurred or assumed by you, the respondent, as guarantor for the performance by another of any agreement or obligation -- excluding ordinary commercial paper maturing on demand or not later than one year after date of issue? If so, give the Commission authorization, (docket number), if any. No

9. Have there been any changes in articles of incorporation or amendments to charters? If so, explain the nature and purpose of these changes or amendments. Note any filing with the Commission.

No

10. Other important changes not provided for elsewhere.

No

Schedule 110. DEFINITIONS (Continued)

“Depreciation”, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

“Discount”, as applied to the securities or assumed by the utility, means the excess of the par (stated value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.

“Distribution Mains” means any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

“Investment Advances” means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

“Minor Items of Property” means the associated parts or items of which retirement units are composed.

“Multiple Family Dwelling” means a residential structure or group of structures which is capable of separately housing more than one family unit.

“Net Salvage Value” means the salvage value of property retired less the cost of removal.

“Nominally Issued”, as applied to securities issued or assumed by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

“Premium”, as applied to the securities issued or assumed by the utility, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stock) or face value and interest or dividends accrued at the date of sale.

“Original Cost”, as applied to utility plant, means the cost of such property to the person first devoting it to public service.

“Property Retired”, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

“Reclaimed Water” means water that has received at least secondary treatment and basic disinfection and is reused after flowing out of a wastewater treatment plant.

Ocean Lakes Utilities, L.P.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 120. EXECUTIVE SUMMARY**1. IDENTIFICATION (legal title)**

PSC/ORS No.	(leave blank)		
Check Business Structure & Indicate Date Established	<input type="checkbox"/> Sole Proprietorship	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> Corporation
Name of Company:	Ocean Lakes Utilities, L.P.		
Doing Business As:	Same		
Street Address:	6001 S. Kings Highway		
City:	Myrtle Beach	State: SC	Zip Code: 29575
Mailing Address:	1710 Hwy 544		
City:	Myrtle Beach	State: SC	Zip Code: 29575
Telephone No. (Include Area Code):	(843) 828-4820		

(a) State whether any change was made in the name of the respondent during the year. If so, state the changes and the dates when they were made. None

(b) State whether the respondent is a firm or partnership. If a partnership, give the names of the partners and the proportion of their respective interests. Partnership: Campgrounds, Inc 1%
Ocean Lakes Family Campground, L.P. 99%

(c) State the kinds of business, other than Wastewater Utility, in which the respondent was engaged at any time during the year. If none, state that fact. None under this Tax ID number. Other of the Jackson Companies (not a legal entity) are campground services, golf course, mobile home community, and real estate investment

(d) Give the names and office addresses of the Board of Directors, if any, of the respondent at the close of the year, as well as the dates of expiration of their respective terms. If any person abandoned, resigned from, or was removed from a directorship during the year, give full details in a footnote. If the organization was a partnership, give the names of the partners and designate them as such

Name of Director	Office Address	Term Begins	Term Ends
John W. Folsom		May-20	May-21
Eugen W. Merritt, Jr		May-20	May-21
HaroldC. Stowe		May-20	May-21
John W. Williamson, III		Family member	
Jeanne Jackson Mize		Family member	
Rachel Jackson Gandy		Family member	

Ocean Lakes Utilities, L.P.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 130. TECHNICAL SUMMARY**GENERAL INFORMATION**Submit a copy of the Company's latest DHEC quality of service letter/report with this annual report.**PHYSICAL DESCRIPTION:**

Detailed general description of wastewater system: _____

Ocean Lakes Family Campground waste water system consists of sewer lines, manholes and gravity flow to four (4) lifts owned and maintained by Grand Strand Water and Sewer Authority. All four (4) lift stations throughout Ocean Lakes discharge to a common metering location and into their sewer collection system.

Oxidation Pond(s)? NoneIf so, provide information concerning size, construction type, and year of construction of each pond.

N/A

Aeration Pond(s)? None

If so, provide information concerning size, construction type, and year of construction. _____

N/A

Polishing Pond(s)? None

If so, provide information concerning size, construction type, and year of construction. _____

N/A

Detailed general description of disposal system/method: _____

Ocean Lakes discharges to Grand Strand Water and Sewer Authority sewer system

Date of construction of original plant: N/APopulation for which plant was designed: N/APlant capacity in gallons per day: N/A

Average daily discharge of sewage during year (Mgal):

GSWSA

Maximum discharge of sewage during year (Mgal):

GSWSA

Ocean Lakes Utilities, L.P.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 130. TECHNICAL SUMMARY (Continued)

SERVICE AREA AND CUSTOMER DATA:

Area and/or subdivisions served by wastewater system: Approx 310 acres of Ocean Lakes Family Campground

consisting of 2571 permanent site and 893 unmetered transient camp sites billed under one acct to Ocean Lakes, as well as 28

intercompany sites on the campground

Total number of residential customers at the end of the fiscal or calendar year:	<u>2571</u>
Total number of commercial customers at the end of the fiscal or calendar year:	<u>28</u>
Total number of industrial customers at the end of the fiscal or calendar year:	<u> </u>
Total number of customers at the end of the fiscal or calendar year:	<u>2599</u>

Extensions of system, giving location, new territory covered and dates of beginning operations since last annual report submitted:

Other important changes, including new plant and equipment built or installed:

None

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	CURRENT AND ACCRUED ASSETS	
2	131.1 Cash on Hand	
3	131.2 Cash in Bank	
4	132 Special Deposits (Interest and/or Dividends)	
5	133 Other Special Deposits	
6	134 Working Funds	
7	135 Temporary Cash Investments	
8	141 Customer Accounts Receivable	
9	142 Other Accounts Receivable	
10	143 Accumulated Provision for Uncollectible Accounts-Credit	
11	144 Notes Receivable	
12	145 Accounts Receivable from Associated Companies	
13	146 Notes Receivable from Associated Companies	
14	151 Plant Material and Supplies	
15	152 Merchandise	
16	153 Other Material and Supplies	
17	161 Stores Expense	
18	162 Prepayments	
19	171 Accrued Interest and Dividends Receivable	
20	172 Rents Receivable	
21	173 Accrued Utility Revenues	
22	174 Miscellaneous Current and Accrued Assets	
23	TOTAL CURRENT AND ACCRUED ASSETS	
24	DEFERRED DEBITS	
25	181 Unamortized Debt Discount and Expense	
26	182 Extraordinary Property Losses	
27	183 Preliminary Survey and Investigation Charges	
28	184 Clearing Accounts	
29	185 Temporary Facilities	
30	186.1 Deferred Rate Case Expense	
31	186.2 Other Deferred Debits	
32	186.3 Regulatory Assets	
33	187 Research and Development Expenditures	
34	190.1 Accumulated Deferred Federal Income Taxes	
35	190.2 Accumulated Deferred State Income Taxes	
36	190.3 Accumulated Deferred Local Income Taxes	
37	TOTAL DEFERRED DEBITS	
38	TOTAL ASSETS AND OTHER DEBITS	619,535

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	DEFERRED CREDITS	
2	251 Unamortized Premium on Debt	
3	252 Advances for Construction	
4	253.1 Other Deferred Credits, Regulatory Liabilities	
5	253.2 Other Deferred Credits, Other Deferred Liabilities	
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	
8	TOTAL DEFERRED CREDITS	
9	OPERATING RESERVES	
10	261 Property Insurance Reserve	
11	262 Injuries and Damages Reserve	
12	263 Pensions and Benefits Reserve	
13	265 Miscellaneous Operating Reserve	
14	TOTAL OPERATING RESERVES	
15	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)	
16	271 Contributions in Aid of Construction (Schedule 206)	
17	272 Accumulated Amortization of CIAC (Schedule 207)	
18	TOTAL NET CIAC	
19	ACCUMULATED DEFERRED INCOME TAXES	
20	281 Accelerated Amortization	
21	282 Liberalized Depreciation	
22	283 Other	
23	TOTAL ACCUMULATED DEFERRED INCOME TAXES	
24	TOTAL EQUITY CAPITAL AND LIABILITIES	619,535

Ocean Lakes Utilities, L.P.
(Company Name)

FOR THE YEAR ENDED 2020

Schedule 201. UTILITY PLANT-IN-SERVICE (Continued)
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	.6 RECLAIMED WATER DISTRIBUTION PLANT					
2	352.6 Franchises					
3	353.6 Land and Land Rights					
4	354.6 Structures and Improvements					
5	355.6 Power Generation Equipment					
6	366.6 Reuse Services					
7	367.6 Reuse Meter and Meter Installations					
8	371.6 Pumping Equipment					
9	375.6 Reuse Transmission and Distribution System					
10	389.6 Other Plant and Miscellaneous Equipment					
11	Total Reclaimed Water Distribution Plant					
12	.7 GENERAL PLANT					
13	353.7 Land and Land Rights					
14	354.7 Structures and Improvements					
15	390.7 Office Furniture and Equipment					
16	391.7 Transportation Equipment					
17	392.7 Stores Equipment					
18	393.7 Tools, Shop and Garage Equipment					
19	394.7 Laboratory Equipment					
20	395.7 Power Operated Equipment					
21	396.7 Communication Equipment					
22	397.7 Miscellaneous Equipment					
23	398.7 Other Tangible Plant					
24	Total General Plant					
25	101 TOTAL UTILITY PLANT-IN-SERVICE	2,190,325	4,480	0	0	2,194,805

Schedule 203. UTILITY PLANT ACQUISITION ADJUSTMENT
Account Nos. 114 and 115

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	Total Utility Plant Acquisition Adjustment (Account No. 114)	
6	Less: Accumulated Amortization of Utility Plant Acquisition (Account No. 115)	
7	TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT	

Schedule 204. STATEMENT OF RETAINED EARNINGS
Account Nos. 214 and 215

Line No.	Account Number and Title (a)	Amount (b)
8	APPROPRIATED RETAINED EARNINGS	
9	Beginning of Year Balance	
10	436 Appropriations of Retained Earnings	
11	437 Dividends Declared - Preferred Stock	
12	438 Dividends Declared - Common Stock	
13	214 TOTAL APPROPRIATED RETAINED EARNINGS	
14	UNAPPROPRIATED RETAINED EARNINGS	
15	Beginning of Year Balance	(879,652)
16	435 Balance Transferred from Income (Schedule 300)	(68,365)
17	439 Adjustments to Retained Earnings	
18	215 TOTAL UNAPPROPRIATED RETAINED EARNINGS	(948,017)
19	TOTAL RETAINED EARNINGS	

Notes:

**Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)
Account No. 271**

Line No.	Description (a)	Amount (b)
1	Beginning of Year Balance	
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions, and Customer Connection Charges	
4	Contributions Received from Developer or Contract Agreements in cash or property	
5	Total Credits	
6	Less: Debits Charged During the Year	
7	TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION	

**Schedule 207. ACCUMULATED AMORTIZATION OF CIAC
Account No. 272**

Line No.	Description (a)	Amount (b)
8	Beginning of Year Balance	
9	Debits Charged During the Year: Accruals Charged to Account 272	
10	Other Debits Charged During the Year (specify):	
11		
12		
13		
14	Total Debits	
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	
20	TOTAL ACCUMULATED AMORTIZATION OF CIAC	

21	TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION	
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Schedule 300. INCOME STATEMENT (Continued)
REVENUES AND EXPENSES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	
2	408.20 Taxes Other Than Income, Other Income and Deductions	
3	409.20 Income Taxes, Other Income and Deductions	
4	410.20 Provision for Deferred Income Taxes, Other Income and Deductions	
5	411.20 Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	
6	412.20 Investment Tax Credits, Net, Non-Utility Operations	
7	412.30 Investment Tax Credits Restored to Non-Operating Income, Utility Operations	
8	TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.	
9	INTEREST EXPENSE	
10	427.1 Interest on Debt to Associated Companies	
11	427.2 Interest on Short-Term Debt	
12	427.3 Interest on Long-Term Debt	
13	427.4 Interest on Customer Deposits	
14	427.5 Interest - Other	
15	428 Amortization of Debt Discount and Expense	
16	429 Amortization of Premium on Debt	
17	TOTAL INTEREST EXPENSE	
18	EXTRAORDINARY ITEMS	
19	433 Extraordinary Income	
20	434 Extraordinary Deductions	
21	409.30 Income Taxes, Extraordinary Items	
22	TOTAL EXTRAORDINARY ITEMS	
23	NET INCOME (LOSS)	(68,365)

Ocean Lakes Utilities, L.P.

FOR THE YEAR ENDED 2020

(Company Name)

**Schedule 302. OPERATING EXPENSES
OPERATION AND MAINTENANCE**

Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	COLLECTION EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expense - Other	
23	775 Miscellaneous Expenses	
24	TOTAL COLLECTION EXPENSES	
25	PUMPING EXPENSES	
26	701 Salaries and Wages - Employees	17,198
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704 Employee Pensions and Benefits	
29	715 Purchased Power	
30	716 Fuel for Power Production	
31	718 Chemicals	
32	720 Materials and Supplies	31
33	731 Contractual Services - Engineering	
34	732 Contractual Services - Accounting	
35	733 Contractual Services - Legal	
36	734 Contractual Services - Management Fees	
37	735 Contractual Services - Testing	
38	736 Contractual Services - Other	3,107
39	741 Rental of Building/Real Property	10,020
40	742 Rental of Equipment	7,020
41	750 Transportation Expenses	
42	756 Insurance - Vehicle	
43	757 Insurance - General Liability	320
44	758 Insurance - Workman's Compensation	560
45	759 Insurance - Other	
46	767 Regulatory Commission Expense - Other	
47	775 Miscellaneous Expenses	6,781
48	TOTAL PUMPING EXPENSES	45,037

Ocean Lakes Utilities, L.P.

FOR THE YEAR ENDED 2020

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE

Account No. 401

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	RECLAIMED WATER TREATMENT EXPENSES	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pension and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expenses- Other	
23	775 Miscellaneous Expenses	
24	TOTAL RECLAIMED WATER TREATMENT EXP.	
25	TOTAL OPERATION AND MAINTENANCE EXPENSES	451,880

Ocean Lakes Utilities, L.P.

FOR THE YEAR ENDED 2020

(Company Name)

**Schedule 303. BASIS FOR DEPRECIATION CHARGES BY
PRIMARY ACCOUNTS
Account No. 403**

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
1	354 Structure and Improvements			
2	355 Power Generation Equipment			
3	360 Collection Sewers - Force			
4	361 Collection Sewers - Gravity			
5	362 Special Collecting Structures			
6	363 Services to Customers			
7	364 Flow Measuring Devices			
8	365 Flow Measuring Installations			
9	366 Reuse Services			
10	367 Reuse Meters and Meter Installations			
11	370 Receiving Wells			
12	371 Pumping Equipment			
13	374 Reuse Distribution Reservoirs			
14	375 Reuse Transmission and Distribution System			
15	380 Treatment and Disposal Equipment			
16	381 Plant Sewers			
17	382 Outfall Sewer Lines			
18	389 Other Plant and Misc. Equipment			
19	390 Office Furniture and Equipment			
20	391 Transportation Equipment			
21	392 Stores Equipment			
22	393 Tools, Shop, and Garage Equipment			
23	394 Laboratory Equipment			
24	395 Power Operated Equipment			
25	396 Communication Equipment			
26	397 Miscellaneous Equipment			
27	398 Other Tangible Plant			
28	TOTALS	2,194,805		50,553

* Use Straight-line depreciation rates as approved by the Commission.
Do not use Tax Depreciation Rates.